Article - Tax - General

§13–508.

(a)   Within 30 days after the date on which a notice of assessment of the admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, income tax, motor carrier tax, motor fuel tax, public service company franchise tax, financial institution franchise tax, sales and use tax, or tobacco tax is mailed, a person or governmental unit against which the assessment is made may submit to the tax collector:

(1)   an application for revision of the assessment; or

(2)   except for the public service company franchise tax, if the assessment is paid, a claim for refund.

(b)   If a person or governmental unit fails to submit an application for revision or claim for refund within the time allowed in subsection (a) of this section, the assessment becomes final.

(c)   The Comptroller or an employee of the Comptroller's office expressly designated by the Comptroller promptly:

(1)   (i)   shall hold an informal hearing on a person's or governmental unit's admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, income tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax application for revision or claim for refund under subsection (a) of this section; and

(ii)   after the hearing:

1.   shall act on the application for revision; and

2.   may assess any additional tax, penalty, and interest due; and

(2)   shall mail to the person or governmental unit a notice of final determination.

(d)   The Department promptly:

(1)	(i)	shall act on a person's public service company franchise tax or financial institution franchise tax application for revision under subsection (a) of this section; or

(ii)	1.	shall hold an informal hearing after giving reasonable notice to the person; and

2.	after the hearing:

A.	shall act on the application for revision; and

B.	may assess any additional tax, penalty, and interest due; and

(2)	shall mail to the person a notice of final determination.